

U.S. DISTRICT COURT
EASTERN DISTRICT-WI
UNITED STATES DISTRICT COURT **FILED**

EASTERN DISTRICT OF WISCONSIN **09 SEP 22 P 1 54**

UNITED STATES OF AMERICA,

JON W. SANFILIPPO
CLERK

Plaintiff,

v.

Case No. **09 CR-237**
[T. 26 U.S.C. § 7201]

MARY STRONG,
now known as Mary Strong Roth,

Defendant.

I N D I C T M E N T

THE GRAND JURY CHARGES:

Allegations Common to all Counts

1. At all times relevant to this indictment:
 - a. Mary Strong ("Strong"), who is now known as Mary Strong Roth, was a resident of Hartland, Wisconsin, which is in the Eastern District of Wisconsin.
 - b. Strong worked as an independent distributor for Market America, selling its products and recruiting others to sell Market America products.
 - c. Market America paid Strong commissions based on the sales of its products by Strong and by people Strong recruited.

2. During the years 2001 through 2004, Market America paid Strong, and entities associated with Strong, more than \$900,000 in commissions.

3. Despite receiving substantial commissions from Market America during the years 2001 through 2004, Strong failed to file timely federal income tax returns for these years and pay the associated federal income taxes owed to the United States for these years.

4. Strong willfully attempted to evade and defeat the assessment and payment of the federal income taxes she owed to the United States for the years 2001 though 2004 by concealing and attempting to conceal from all proper officers of the United States her true and correct income, and by the following acts:

- a. Strong converted payments she received to cash, cashier's checks, and other bank checks.
- b. Strong withdrew funds from bank accounts in cash, cashier's checks, and other official bank checks.
- c. Strong formed a fictitious entity in the name of "Creative Custom Marketing" and identified herself as its "general manager" and "managing director."
- d. Strong opened a post office box in the name of Creative Custom Marketing.
- e. Strong, and others acting on her behalf, applied for and obtained an Employer Identification Number (EIN) for Creative Custom Marketing.

- f. Strong opened bank accounts in the name of Creative Custom Marketing.
- g. In May 2003, Strong instructed Market America to transfer her distributorship to Creative Custom Marketing. As a result, the checks Market America issued for commission payments on Strong's distributorship were made payable to Creative Custom Marketing. In addition, and also at Strong's direction, Market America sent these commission checks to the post office box Strong opened in the name of Creative Custom Marketing.
- h. Strong deposited the payments from Market America, which at her direction had been made payable to Creative Custom Marketing, to bank accounts Strong maintained in the name of Creative Custom Marketing.
- i. Strong paid personal expenses using funds Market America paid, at her direction, to Creative Custom Marketing.
- j. Strong closed retirement accounts she maintained and requested that no federal or state income taxes be withheld from the funds distributed from these accounts.
- k. Strong submitted documents to the Wisconsin Department of Transportation indicating that she had transferred ownership of her automobile to a trust and that her daughter was the principal trustee of this trust.

- l. Strong transferred funds to banks and other entities located in foreign countries, including Costa Rica and Cyprus.
- m. On October 11, 2005, Strong filed with the Register of Deeds for Waukesha County, Wisconsin, a UCC Financing Statement in the name of her daughter purporting to secure an obligation in the amount of \$171,000.
- n. On February 7, 2006, Strong filed with the Register of Deeds for Waukesha County, Wisconsin, two UCC Financing Statement Amendments, pursuant to which Strong fraudulently attempted to terminate federal tax liens previously filed by the Internal Revenue Service for taxes Strong owed for the years 2000 through 2003. The amendments filed by Strong falsely indicated that they were authorized by the IRS.

THE GRAND JURY FURTHER CHARGES:

5. For each of the calendar years 2001 through 2004, in the State and Eastern District of Wisconsin, and elsewhere,

**MARY STRONG,
now known as Mary Strong Roth,**

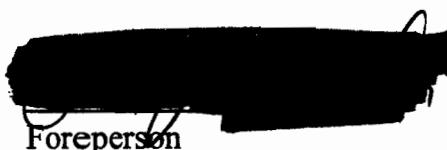
had and received taxable income in the approximate amounts indicated below, upon which there was owing to the United States of America income taxes, including self-employment taxes, in the amounts indicated. Knowing and believing the foregoing facts, Strong did willfully attempt to evade and defeat the assessment and payment of the income tax due and owing by her to the United States of America for each of the calendar years 2001 through

2004 by failing to file with the Internal Revenue Service a federal income tax return for these years on the date indicated, as required by law, by failing to pay said income taxes to the Internal Revenue Service, and by the affirmative acts described above in paragraph 4 of this indictment.

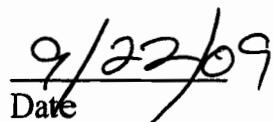
<u>Count</u>	<u>Tax year</u>	<u>Taxable Income</u>	<u>Income Taxes Due</u>	<u>Tax Return Due Date</u>
One	2001	\$144,140	\$53,357	April 16, 2002
Two	2002	\$206,980	\$79,988	April 15, 2003
Three	2003	\$158,620	\$56,236	April 15, 2004
Four	2004	\$154,880	\$54,241	April 15, 2005

All in violation of Title 26, United States Code, Section 7201.

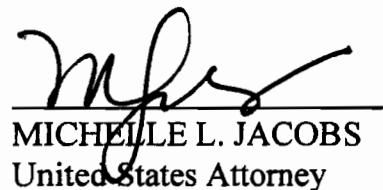
A TRUE BILL:



Foreperson



9/22/09
Date



MICHELLE L. JACOBS
United States Attorney